

# MEDIA SYARI'AH

*Wahana Kajian Hukum Islam dan Pranata Sosial*

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# Characteristics of Local Government as Zakat (tithe) Collector in Aceh Province, Indonesia

*Dodik Siswantoro*

**Abstract:** *This paper aims to analyze the characteristics of local government as zakat collector in Aceh, Indonesia. In Aceh province, zakat can be collected by the government as original regional income in the local budget. This study uses primary and secondary data gathered from an in-depth interview and the audit board's database. The interview was conducted in June 2013 in Aceh at BaitulMal and local administrative offices. Only 6 out of 23 local governments collected zakat. Data is analyzed based on descriptive statistics and crosstab analysis. The paper provides evidence that most local governments did not collect zakat as original regional income and present the expenditure accordingly and explicitly. It is also found that the special allocation fund has a significant negative correlation with zakat collection. While significant differences are evidenced between local governments that collect zakat on original regional income, budget surplus, asset, fixed asset and debt. Local governments that have not collected zakat yet as original regional income in their local budget can learn from regions that have. Some specific characteristics may influence regions that have collected zakat in their regional budgets.*

**Keywords:** Tax, regional budget, zakat, government, income.

## INTRODUCTION

**Z**akat, or tithe, is collected by private institutions in Indonesia professionally since 1994 by DompethDhuafa. It was started by a newspaper, *Republika*, which collected funds from society. The institution gained trust from society and was managed professionally. Currently, they have many branches in some provinces in Indonesia, including Aceh, which is based on Islamic teaching. While 18 other zakat institutions have been established. They were recognized by the Ministry of Finance for taxable income deduction. Muslims can deduct their taxable income only if they pay zakat to those institutions.

Historically, zakat was collected by the government in the era of Prophet Muhammad under a separated organization which collects zakat, namely BAZNAS (National Zakat Institution, Indonesia), this is similar to Egypt. In other countries where Muslims are not the majority, zakat is collected by the private sector which is under Muslim association and union, such as in the US, UK, Australia, Hong Kong, Japan, Netherlands and Canada. But, in Singapore where Muslims are the minority, zakat is collected under an organization registered by the government.

The potency of zakat in Indonesia is still under expectation, this causes the private sector to develop and grow quickly compared to organizations under the government, which face bureaucratic and systematic problems. In addition, in 2012 DompethDhuafa targeted to collect zakat funds to a total of Rp205bn, Rumah Zakat Rp324bn, PKPU Rp120bn and Al Azhar Rp100bn. This significant amount attracts the government to centralize the zakat collection. This also caused the government try to establish a zakat organization to conduct that activity in local government. In Aceh, a province which applies the Islamic system, zakat must be collected by the government like in the Islamic state historically. Interestingly, they have separated the zakat institution,



Baitul Mal, which does not have to report to BAZNAS as the national zakat organization under the government in Indonesia

In fact, zakat is a source of the national budget and historically and conceptually must be managed by the government in the Islamic state. This reason is why zakat must be collected only by the government, if we look at the historical and conceptual basis. However, some scholars stated zakat can also be disbursed directly to recipients if it is based on unphysical assets, which are not seen by the government. This argument may support the opinion that non-government institutions can also collect and manage the zakat fund.

The issue of zakat collection in Indonesia is merely on the trust factor. The success factor of private institutions in increasing zakat collection in Indonesia is that they can convince stakeholders that they disburse zakat funds accordingly and transparently. The disbursement can be seen from financial reports. Most private zakat institutions provided their financial reports easily for customers through their website. On the other hand, local government zakat institutions do not provide similar services. In Aceh, zakat as part of original regional income of the local budget is reported in the financial report and audited by the audit board. However, the disbursement side is not stated clearly as it is assumed in social expenditure. In addition, only 6 out of 23 local regions have collected zakat even though it has been required since 2006 (Act 11/2006 and Qanun (Islamic regulation) No. 10/2007).

The objective of the paper is to analyze the characteristics of local regions in Aceh, which have collected zakat in Aceh and related factors. It consists of (a) introduction of the paper to introduce the preliminary issue and topic, (b) literature review, which explains historically the institution's collecting of zakat in one country and its accountability, (c) research methodology, how the research is conducted, (d) analysis, data description and analysis and (e) the conclusion.

## **Literature Review Zakat in Historical Practices**

Bakar and Ghani (2011) gave example that the Prophet Muhammad PBUH directly distributed zakat fund to the right recipients, especially the poor and needy. He sent people to other regions to collect zakat, then in the period of Omar, the second caliph, with the Islamic territory expanding. He established a zakat organization to manage zakat funds (Helal, 2012).

Qardawi (1996) stated that government must be responsible to manage zakat. This is because zakat is not an individual activity, but more systemic and community-based activities. This is based on the Quran (holy book), which states that the wealth of Muslims should be purified in zakat. In addition, in hadith (Prophet Muhammad saying), it is stated that government must be responsible for managing zakat. This was also practiced during the Islamic state initiated by Prophet Muhammad PBUH and which his followers continued for some years. Currently, the issue is when Muslim countries neglected zakat due to colonization and the coming of Western economic concept, such as the tax system. However, the government is still concerned with providing for the needy and poor but from tax resources, which is actually different from zakat. Zakat is calculated on a Muslim's wealth, while tax is on income.

## **Jurisprudence of Zakat Collection Institution**

Bakar (2007) highlighted that in Malaysia, zakat was operated as a fiscal system where it deducted company tax. Corporate zakat is calculated based on the wealth of the company and then is multiplied by 2.5%. She stated that zakat was part of the fiscal system for that reason, which has become an interesting issue as to whether zakat is part of the government budget or otherwise. On the other hand, Toor and Nasar (2004) stated that zakat was not part of the government budget as it was under

central bank supervision in Pakistan. Zakat should be independent and the government should only monitor the institution.

In Indonesia, zakat can be collected by independent organizations, which receive funding from the government budget. Zakat is not included in the national nor the local budget (Beik and Arsyianti, 2013), but not for Aceh. Buehler (2008) stated Indonesia is unique for zakat collection as each region has different regulations for zakat collection. This may be caused by the decentralization system adopted by the government of Indonesia. In Pakistan, a similar institution was formed by local committee. This, however, spent almost 62.5% of zakat collection with the rest sent to central zakat (Adebayo, 2011). This caused zakat fund management to not be effective and efficient.

Helal (2012) stated that it was important to have a government zakat organization to collect zakat legally and optimally. But, there would be a problem if the country was in financial crisis, like in Egypt. He gave the example of Saudi Arabia as the best government involvement in zakat management by establishing the Ministry of Zakat and Income Tax. Similarly, it occurred in Malaysia and Sudan. In Jordan, zakat collection was centralized by the government (Benthall, 2008). However, the amount of zakat and other social funds were lower than social assistance (almost half). In fact, zakat has not been optimally collected from Muslims (Wartonick, 2011).

The program of poverty alleviation in Indonesia used social safety net budgets. Each year the budget was almost doubled but it only lowered the smaller poverty rate. This can be became an interesting issue if zakat can be implemented to such a program. Zakat was successfully recognized to lower the poverty rate. However, there should be a clear regulation to manage zakat collection for social activities, which was conducted by social activities expenditure in the budget (Yaumidin, 2011). This, however, is to avoid double activities in one budget. Sulaiman

(2008) claimed that government must be able to collect zakat optimally and to eradicate poverty. This is because comparing to the tax rate, the zakat rate is lower. So, the collection should be better than in tax collection.

Hasan and Khan (2007) claimed that the zakat fund in Bangladesh can replace social expenditure in the government budget, especially for foreign aid (Hassan, 2010), but not for disaster management (Nurzaman, 2011). For this case, the government must collect and distribute zakat. This is because a legal system can support a zakat mechanism appropriately and with more effective supervision (Hassan, 2010) and supporting the raising of zakat (Ahmed, 2004). However, this should not decrease other sources of budget revenue and it must also be autonomous.

The objective of zakat is to alleviate poverty in Bangladesh. Similarly, in Malaysia, it has the same objective, which is to alleviate poverty (Shariff, 2011) as well as in Pakistan, where zakat has been collected optimally (Quraishi, 1999).

### **Zakat and Government Budget**

The issue of zakat realization (actual) vs. budget is interesting. Rahman (2007) stated that the performance indicator of zakat institutions can be shown by actual result of zakat budget. This also compared to other factors, which related to actual result and budget. This shows that current zakat management may be different from the past, which is included in the government budget.

The important thing is how zakat can be disbursed to the right people so it benefits to the community and society. Each country has a different system and background which cannot be treated equally.

In addition, countries which charge zakat as deductible tax are Jordan, Bangladesh, Malaysia, the United Arab Emirates and

Bahrain (Powell, 2010). This can attract Muslims to pay more zakat, but in fact it may not be successful. In Indonesia, zakat can be deducted from the taxable income.

## RESEARCH METHODOLOGY

The research is based on secondary data, comprising financial statements, which were taken by the Audit Board from 2007 until 2010. The problem is that not all financial statements can be collected easily and some are not fully up to date. Until 2010, only 6 out of 23 local regions collected zakat as original regional income, which was only 26%. In detail, from 92 financial reports for 4 years, there are only 14 available financial statements for the period, which was only 15.2%. However, there are some gaps between the secondary data and the interview as the confirmation. The primary data is taken from the interview with Baitul Mal and local administrative offices in June 2013 in Aceh.

Table 1. Filter sample

Description	Data
Total regional government	23
Total 4 years	92
Not available	(19)
Available data	73
Not collect zakat	(56)
<b>Collect zakat</b>	<b>17</b>
Zero collection	(3)
<b>Final sample</b>	<b>14</b>

Variables used in the research are:

Zakat = amount of zakat collection of local government

Social = social expenditure of local government

PAD = Pendapatan Asli Daerah (original regional income)

DAK = Dana Alokasi Khusus (special allocation fund)

DAU = Dana Alokasi Umum (general allocation fund)  
Operational = operational expenditure of local government  
Capital = capital expenditure of local government  
Asset = asset of local government  
SILPA = Sisa Lebih Perhitungan Anggaran (budget surplus)  
Fixed = fixed asset of local government  
Debt = debt of local government

Variables are based on factors that may affect other indicators in local government (Harianto and Hadi (2007); Putro and Pamudji (2011); Ardhini (2011); Darwanto and Yustikasari (2007), Solikin (2007); Abdullah and Halim (2006)).

## **ANALYSIS**

From the discussion above, the critical issues are who must manage the zakat fund and whether it must be included in the government budget, which is dependent on some factors.

1. If the government has a good infrastructure and system, zakat may be effective and efficiently managed by government. If not, private zakat institutions can participate to manage the zakat fund. This also must be coordinated by the government.
2. To ease the management and zakat disbursement, zakat should not be included in the government budget as it may cause difficulty in disbursement and bureaucratic problems. Zakat may just be reported to government for accountability and monitoring.

In Indonesia, the management of zakat should be flexible for private institutions who would like to participate in the management as the condition is so complex and big in the country. On the other hand, the government must prepare the infrastructure and system for collection and disbursement of the zakat fund to be effective and efficient. The involvement of government in the zakat budget can be grouped into three types:

1. Zakat collected by the government

- a. Zakat is part of the government budget, for example Aceh, Saudi Arabia, Sudan, Jordan, Kuwait
- b. Zakat is excluded from the government budget, such as Iran, Pakistan
2. Zakat collection institution appointed by the government (Powell, 2010) and not part of the government budget, such as Malaysia
3. Zakat collected by a registered zakat institution (mixed, private and state) such as Indonesia, Egypt

The important thing is how zakat can be collected as much as possible and distributed to the right recipients. However, the tax system also may be different among countries. This is also based on the belief and principle of each country.

The zakat started to be collected in 2007 based on Act No. 11/2006 dated on 1 August 2006 and supported by Qanun No. 10/2007 dated on 17 January 2008. Total zakat collection in 2007 was Rp5.4bn, then in 2008 Rp15.8bn, 2009 Rp18.7bn and in 2010 was only Rp16.4bn in Aceh, Indonesia. Not all data in 2010 were available so the amount was decreasing in 2010. However, the zakat was just collected from 6 local regions from a total of 23 local regions. Therefore, the potency is still promising, as the amount can be 5 fold if all local regions collect zakat.

Minimum zakat collection was Rp1bn for the local government in Aceh and the biggest was Rp8.3bn (see table 2) during 2007-2010. This was quite a big contribution to original regional income (PAD). However, zakat is restrictedly determined for recipients, which are of 8 groups. The problem was that there are differences in presenting the zakat disbursement in the financial reports. In fact, some local governments presented the zakat disbursement under social expenditure with the same zakat amount collected, some were different from collection and disbursement and others did not state any collection and disbursement figures, similar cases occurred in Pakistan (Adebayo, 2011). This is different from private zakat institutions, which

stated the disbursement (for 8 groups) in detail and clearly. However, the amount range of social expenditure may be similar to zakat collection. This means that social expenditure has a specific target for each year. Zakat recipients are part of the object of social expenditure in some local regions.

Table 2. Statistic Description (in billion IDR)

Variable	Min (in billio n IDR)	Max (in billion IDR)	Mean (in billion IDR	SD (in billion IDR	Skewnes s	Kurtosi s
Zakat	1.03	8.33	3.21	2.06	1.46	1.86
Social	1.12	20.1	8.45	5.59	0.73	-0.28
PAD	6.66	2,830	923.88	995.28	0.51	-1.21
DAU	39.9	395	286.16	83.5	-2.12	5.89
DAK	21.4	48.6	40.3	6.84	-1.69	3.85
Operation al	1.12	507	322.97	150.17	-1.43	1.76
Capital	4.64	149	74.47	37.56	-0.32	0.93
SILPA	0	3.740	836.88	1,202.8 3	1.5	1.43
Asset	848	302,00 0	78,629	104,66 0	1.49	1.36
Fixed	576	71,700	6,716. 9	18,734. 8	3.72	13.92
Debt	0	21,200	396.33	796.85	1.72	1.33

Original regional income (PAD) had a bigger average than zakat collection and a higher spread. This can mean that actually regional governments may not be dependent on zakat collection, which had a small contribution to PAD. On the other hand, DAU and DAK had specific and determined amounts, which relied on specific regional budget deficits and activities. Furthermore, the



amount of operational expenditure was bigger than the capital expenditure; this is common in Indonesia where budget is heavily focused on operational activities.

Table 3. Correlation Variables

	Soci al	DA U	DA K	Operati onal	Capi tal	SILP A	Ass et	Fix ed	De bt
Zak at	0.32	0.4 2	- 0.58	0.48	0.13	- 0.12	- 0.4 7	- 0.1 0	- 0.2 2
Sig.	0.25	0.1 2	0.02 **	0.08*	0.65	0.68	0.8 7	0.7 2	0.4 3

\*sig 10%

\*\*sig5%

Higher and significant correlation of zakat is seen only with DAK (see table 3). The correlation is negative, this means that the bigger the DAK (special allocation fund), the smaller the zakat collection. However, there is no strong theory which supports the phenomenon. Zakat was collected based on a Muslim's wealth, while DAK was based on specific activities in local government. Zakat should have higher correlation with social expenditure whereby zakat collection is disbursed. But, zakat has a positive correlation with operational expenditure with 10% significance. This can mean that operational expenditure consists of employee salaries, subsidies and grants. For this case, zakat is collected from employees' salaries.

The interesting issue is the DAU calculation. DAU consists of a fiscal gap and basic allocation, while PAD is part of a fiscal gap. The issue is whether zakat, which was included in PAD, should also be considered in DAU calculation or otherwise. This is because there is no regulation from central government for zakat as part of PAD.

The illustration as follows,  $DAU = CF$  (fiscak gap)  
+ AD (basic allocation) .....(1)

$CF = KbF$  (fiscal need) +  $KpF$  (fiscal capacity)  
.....(2)

where,  $KpF$  consists of PAD, natural resource sharing and tax sharing. Some zakat officers claimed that zakat was not budgeted in the local budget. It was just recorded for collection and disbursement. But, it was stated as budgeted and realized in the financial report. If zakat is included in DAU calculation, the amount would be bigger than in normal calculation, however, there is no supporting regulation for this issue.

Table 4. Test of Mean Difference

	So cial	PA D	D A U	D A K	Operat ional	Cap ital	SIL PA	Ass et	Fixe d	Deb t
Si g.	0.1 9	0.00 ***	0.7 5	0.2 7	0.19	0.4 2	0.00 ***	0.00 ***	0.00 ***	0.00 ***

\*\*\*sig1%

It is interesting to identify which factors drive local regions to collect zakat in Aceh. The Mann-Whitney test with a non-parametric test was used in this study. The significant differences were on PAD, SILPA, Asset, Fixed and Debt. PAD can mean that the local regions can collect local resources optimally. So it would not be a problem for a local region to collect zakat. Similar issues also occur at SILPA, asset, fixed and debt. A bigger the amount means local governments can be effective and have the economic scale and tools to collect zakat. However, this may also relate to the wealth of the zakat payer.

CONCLUSION

The issue of who must collect and manage zakat in one country is actually based on the readiness of the government. Conceptually and historically speaking, the government must be responsible to collect and disburse zakat accordingly. The government has authority to conduct that activity. However, private zakat institutions can participate in case the government is not well-prepared to manage zakat and in reason of effectiveness and efficiency. However, this is an irony in Muslim countries, if they can collect tax with a good system and infrastructure, but not for zakat. In the case of Aceh, Indonesia, which is based on Islamic teaching, the government would like to collect zakat directly and disburse it to 8 groups. However, the government has a strong authority to collect zakat optimally with the support of regulations. There should be an independent institution which monitors and reviews zakat management in Aceh, Indonesia.

Not many local regions can collect zakat in Aceh, which shows that the government is not well-prepared for that task. The paper shows that only local regions with bigger assets, fixed assets, debt, PAD, and SILPA can collect zakat. This may be caused by those local regions already having the system and infrastructure to collect zakat. In addition, the accountability of local government must be enhanced by reporting zakat disbursement in financial reports in detail. In addition, supporting regulations to include zakat in the local budget should be provided by lobbying the central government to accommodate that activity. Otherwise, this can cause a legal problem in the implementation.

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